

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail
Report for FY 2005"
for Agency 36
Department of Veterans Affairs
Detail Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$15,277,000,000	\$13,083,000,000	\$2,194,000,000	14.4%
Totals:	\$15,277,000,000	\$13,083,000,000	\$2,194,000,000	14.4%

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$210,000,000	\$199,000,000	\$11,000,000	5.2%
Totals:	\$210,000,000	\$199,000,000	\$11,000,000	5.2%

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$840,000,000	\$842,000,000	(\$2,000,000)	0.2%
Totals:	\$840,000,000	\$842,000,000	(\$2,000,000)	0.2%

05 - Interest Revenue & Expense on Federal Borrowings and Other Interest Expense &

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$557,000,000	(\$557,000,000)	100.0%
Totals:	\$0	\$557,000,000	(\$557,000,000)	100.0%

17 - Federal Loans Receivable/Federal Loans Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$0	\$2,193,000,000	(\$2,193,000,000)	100.0%
Totals:	\$0	\$2,193,000,000	(\$2,193,000,000)	100.0%

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
15 Department of Justice	\$0	\$19,000	(\$19,000)	100.0%
20 Department of the Treasury	(\$1,371,000,000)	\$0	(\$1,371,000,000)	NA
Totals:	(\$1,371,000,000)	\$19,000	(\$1,371,019,000)	-100.0%

19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
97 Office of the Secretary of	\$16,000,000	\$0	\$16,000,000	NA
Totals:	\$16,000,000	\$0	\$16,000,000	NA

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 36, Continued

21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$0	\$362,389,000	(\$362,389,000)	100.0%
24 Office of Personnel	\$0	\$89,000,000	(\$89,000,000)	100.0%
Totals:	\$0	\$451,389,000	(\$451,389,000)	100.0%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$34,000,000	\$0	\$34,000,000	NA
13 Department of Commerce	\$0	\$1,598,000	(\$1,598,000)	100.0%
14 Department of Interior	\$0	\$148,000	(\$148,000)	100.0%
15 Department of Justice	\$0	\$2,319,000	(\$2,319,000)	100.0%
16 Department of Labor	\$2,000,000	\$301,000	\$1,699,000	85.0%
18 U. S. Postal Service	\$2,000,000	\$0	\$2,000,000	NA
19 Department of State	\$0	\$131,954	(\$131,954)	100.0%
20 Department of the Treasury	\$19,000,000	\$37,000,000	(\$18,000,000)	48.6%
47 General Services Administration	\$8,000,000	\$6,000,000	\$2,000,000	25.0%
68 Environmental Protection	\$0	\$517,000	(\$517,000)	100.0%
69 Department of Transportation	\$0	\$44,000	(\$44,000)	100.0%
70 Department of Homeland	\$9,000,000	\$10,000,000	(\$1,000,000)	10.0%
75 Department of Health and	\$5,000,000	\$159,000,000	(\$154,000,000)	96.9%
80 National Aeronautics and Space	\$0	\$318,000	(\$318,000)	100.0%
95 Independent 95	\$0	\$806,891	(\$806,891)	100.0%
97 Office of the Secretary of	\$51,000,000	\$47,800,000	\$3,200,000	6.3%
Totals:	\$130,000,000	\$265,983,845	(\$135,983,845)	51.1%

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$17,000,000	\$0	\$17,000,000	NA
13 Department of Commerce	\$0	\$4,153,000	(\$4,153,000)	100.0%
14 Department of Interior	\$0	\$59,000	(\$59,000)	100.0%
15 Department of Justice	\$0	\$38,000	(\$38,000)	100.0%
16 Department of Labor	\$2,000,000	\$0	\$2,000,000	NA
18 U. S. Postal Service	\$1,000,000	\$0	\$1,000,000	NA
20 Department of the Treasury	\$4,000,000	\$0	\$4,000,000	NA
24 Office of Personnel	\$0	\$3,000,000	(\$3,000,000)	100.0%
47 General Services Administration	\$6,000,000	\$5,000,000	\$1,000,000	16.7%
68 Environmental Protection	\$0	\$548,000	(\$548,000)	100.0%
69 Department of Transportation	\$1,000,000	\$0	\$1,000,000	NA
73 Small Business Administration	\$0	\$274,000	(\$274,000)	100.0%
75 Department of Health and	\$3,000,000	\$157,000,000	(\$154,000,000)	98.1%
80 National Aeronautics and Space	\$0	\$3,182,000	(\$3,182,000)	100.0%
86 Department of Housing and	\$0	\$1,000,000	(\$1,000,000)	100.0%
95 Independent 95	\$6,000,000	\$211,987	\$5,788,013	96.5%
97 Office of the Secretary of	\$0	\$1,000,000	(\$1,000,000)	100.0%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 36, Continued

Totals:	<u>\$40,000,000</u>	<u>\$175,465,987</u>	<u>(\$135,465,987)</u>	<u>77.2%</u>
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24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$3,465,000,000	\$0	\$3,465,000,000	NA
12 Department of Agriculture	\$0	\$4,000,000	(\$4,000,000)	100.0%
13 Department of Commerce	\$16,000,000	\$17,874,000	(\$1,874,000)	10.5%
14 Department of Interior	\$1,000,000	\$1,664,000	(\$664,000)	39.9%
15 Department of Justice	\$12,000,000	\$14,639,000	(\$2,639,000)	18.0%
16 Department of Labor	\$27,000,000	\$8,041,000	\$18,959,000	70.2%
16R Pension Benefit Guaranty	\$0	\$1,000,000	(\$1,000,000)	100.0%
18 U. S. Postal Service	\$61,000,000	\$10,000,000	\$51,000,000	83.6%
19 Department of State	\$0	\$1,730,961	(\$1,730,961)	100.0%
20 Department of the Treasury	\$47,000,000	\$27,000,000	\$20,000,000	42.6%
24 Office of Personnel	\$10,000,000	\$12,000,000	(\$2,000,000)	16.7%
28 Social Security Administration	\$1,000,000	\$0	\$1,000,000	NA
31 U.S. Nuclear Regulatory	\$0	\$251,000	(\$251,000)	100.0%
47 General Services Administration	\$6,000,000	\$202,000,000	(\$196,000,000)	97.0%
49 National Science Foundation	\$0	\$243,000	(\$243,000)	100.0%
51 Federal Deposit Insurance	\$0	\$10,283	(\$10,283)	100.0%
60 Railroad Retirement Board	\$0	\$13,311	(\$13,311)	100.0%
68 Environmental Protection	\$4,000,000	\$3,722,000	\$278,000	7.0%
69 Department of Transportation	\$23,000,000	\$20,345,000	\$2,655,000	11.5%
70 Department of Homeland	\$104,000,000	\$107,000,000	(\$3,000,000)	2.8%
72 Agency for International	\$2,000,000	\$0	\$2,000,000	NA
73 Small Business Administration	\$0	\$190,000	(\$190,000)	100.0%
75 Department of Health and	\$536,000,000	\$350,000,000	\$186,000,000	34.7%
80 National Aeronautics and Space	\$2,000,000	\$1,867,000	\$133,000	6.7%
86 Department of Housing and	\$0	\$1,000,000	(\$1,000,000)	100.0%
89 Department of Energy	\$0	\$5,000,000	(\$5,000,000)	100.0%
91 Department of Education	\$1,000,000	\$0	\$1,000,000	NA
95 Independent 95	\$36,000,000	\$13,688,408	\$22,311,592	62.0%
97 Office of the Secretary of	\$1,129,000,000	\$141,500,000	\$987,500,000	87.5%
Totals:	<u>\$5,483,000,000</u>	<u>\$944,778,963</u>	<u>\$4,538,221,037</u>	<u>82.8%</u>

26 - Benefit program Costs/Revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
16 Department of Labor	\$0	\$166,880,000	(\$166,880,000)	100.0%
24 Office of Personnel	\$0	\$2,292,000,000	(\$2,292,000,000)	100.0%
97 Office of the Secretary of	\$0	\$284,000,000	(\$284,000,000)	100.0%
Totals:	<u>\$0</u>	<u>\$2,742,880,000</u>	<u>(\$2,742,880,000)</u>	<u>100.0%</u>

28 - Unexpended Appropriations-Transferred-In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
97 Office of the Secretary of	\$0	\$15,500,000	(\$15,500,000)	100.0%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 36, Continued

Totals:	<u>\$0</u>	<u>\$15,500,000</u>	<u>(\$15,500,000)</u>	<u>100.0%</u>
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29 - Uncategorized - SGLs that are NOT assigned to any other category

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$126,000,000	\$0	\$126,000,000	NA
12 Department of Agriculture	\$0	(\$1,000,000)	\$1,000,000	-100.0%
13 Department of Commerce	\$3,000,000	\$111,000	\$2,889,000	96.3%
14 Department of Interior	\$1,000,000	(\$1,000)	\$1,001,000	99.9%
15 Department of Justice	\$3,000,000	\$9,420,000	(\$6,420,000)	68.2%
16 Department of Labor	\$92,000,000	\$0	\$92,000,000	NA
18 U. S. Postal Service	\$1,000,000	\$0	\$1,000,000	NA
20 Department of the Treasury	\$2,520,000,000	\$0	\$2,520,000,000	NA
24 Office of Personnel	\$1,000,000	\$0	\$1,000,000	NA
47 General Services Administration	\$0	\$2,000,000	(\$2,000,000)	100.0%
68 Environmental Protection	\$0	(\$400,000)	\$400,000	-100.0%
70 Department of Homeland	\$17,000,000	\$0	\$17,000,000	NA
75 Department of Health and	\$403,000,000	\$0	\$403,000,000	NA
95 Independent 95	\$20,000,000	\$0	\$20,000,000	NA
97 Office of the Secretary of	\$17,000,000	\$0	\$17,000,000	NA
Totals:	<u>\$3,204,000,000</u>	<u>\$10,130,000</u>	<u>\$3,193,870,000</u>	<u>99.7%</u>

Grand	<u>\$23,829,000,000</u>	<u>\$21,480,146,795</u>	<u>\$2,348,853,205</u>	<u>9.9%</u>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded